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ABSTRACT

Local education agencies expended 36.5 billion for current operations for public elementary and secondary education for the 1970-71 fiscal year. This amount represents an increase of 12.7 percent over the 1969-70 fiscal year. Data for this report were furnished by the State education agencies, and were used to establish the "average per pupil expenditure in a State" as required under Public Laws 81-874 and 89-10 for administration of Title I, ESEA. This report has been expanded and includes data on revenues by source and those expenditure data that have been traditionally included in historical series of public school expenditure reports. A related document is EA 004 958. (Author/MLF)

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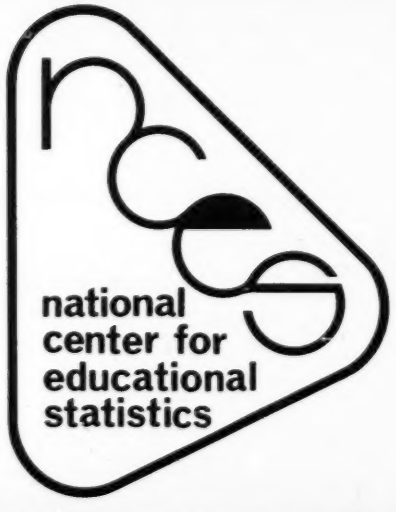
Expenditures and Revenues for Public Elementary and Secondary Education 1970-71



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HIGHLIGHTS

The following tabulation summarizes the expenditures and revenues for public elementary and secondary education in the United States during the 1970-71 school year.

Item	Number	Dollars	Percent
Pupils in average daily attendance (ADA)	42,427,909		
Current expenditures approved for Public Laws 81-874 and 89-10:			
Average per pupil in ADA		$ 859.89	
Increase from 1969-70			12.1
		Billions of dollars	
Total current expenditures approved		$ 36.5	
Expenditures, total		1/ 45.5	
Current expenditures		39.6	
Capital outlay		4.6	
Interest on long-term debt		1.3	
Revenue receipts, total		1/ 44.5	100.0
From Federal sources		3.8	8.4
From State sources		17.6	39.4
From intermediate sources		.9	2.0
From local sources		22.3	50.1

Note.--Detail may not add to totals because of rounding.

1/ Total expenditures will exceed revenue receipts since part of these expenditures are paid from the proceeds of long-term borrowings which are classified as nonrevenue receipts.

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EXPENDITURES AND REVENUES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION 1970-71

by

Richard H. Barr

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INTRODUCTION

Because of interest expressed in more complete data on public elementary and secondary school revenues and expenditures, the State summary report Current Expenditures by Local Education Agencies for Free Public Elementary and Secondary Education has been expanded. This report for the fiscal year ending June 30, 1971, includes data on revenues by source and those expenditure data which have traditionally been included in historical series of public school expenditure reports. These total data are comparable to data reported in Statistics of State School Systems, a biennial series published by the U.S. Office of Education.

Data for this report were furnished by the States and outlying areas on OE Form 2350-6, "State Fiscal Report for Fiscal Year 1971," Part B-2, Elementary-Secondary General Information System. This was an expansion of the previous form, OE 2302, "Certification of Current Expenditures Made by Local Educational Agencies," used in establishing the "average per pupil expenditure in a State," as required by Public Laws 81-874 and 89-10.

CURRENT EXPENDITURES ALLOWABLE FOR ADMINISTRATION OF PUBLIC LAWS 81-874 and 89-10

The report of current expenditures for public elementary and secondary day schools was originated for purposes of administration of Public Laws 81-874, School Assistance in Federally Affected Areas, and 89-10, the Elementary and Secondary Education Act of 1965. The definition of current expenditures set by law for these purposes includes expenditures at the local level for public schools through grade 12 for administration, instruction, attendance services, health services, pupil transportation services, operation and maintenance of plant, fixed charges, net expenditures for school lunch, net expenditures for student activities, and expenditures for free summer school. Excluded by law are expenditures for State and intermediate administrative units; expenditures from funds received under titles I, II, and III of Public Law 89-10; value of commodities received under the school lunch program, expenditure of funds received as tuition, transportation, and/or other fees or charges from patrons; and proceeds of sales in the school lunch programs.

Expenditures recognized for these purposes rose $4.1 billion (12.7 percent) to $36.5 billion from fiscal year 1970 to fiscal year 1971. During this time the number of pupils in average daily attendance rose by 240,000 to 42.4 million, a 0.6-percent increase. At the same time, the expenditure per pupil went up from $766.95 to $859.89, a 12.1-percent increase (table 1).

The data in table A show that the average expenditure per pupil has in 6 years risen 80.7 percent from the $476 reported for fiscal year 1965. As the U.S. average has risen, so has the range of expenditures per pupil among the States. In fiscal year 1965, State averages varied from $260 to $787 spent per pupil, a difference of $527. In fiscal year 1971, they ranged from $470 to $1,487, or a $1,017 difference --a 93.0-percent increase in the range. Although expenditures have increased in all the States, it is seen that the State with the lowest expenditure per pupil remains at an expenditure level of about one-third that of the State with the highest expenditure per pupil.

Data shown in table B were adjusted to compensate for the decreased purchasing power of the dollar. When expressed in constant 1970-71 dollars the U.S. average expenditure per pupil showed an increase of $255, or 42.1 percent, from 1965 to 1971. When so adjusted, the average

Table A.--U.S. average and low and high State averages of current expenditures per pupil in average daily attendance reported for administration of Public Laws 81-874 and 89-10: 1964-65 to 1970-71

Fiscal year ending June 30	U.S. average	Low State average	High State average
1965	$476	$260	$787
1966	511	270	833
1967	555	302	936
1968	612	313	1,013
1969	685	396	1,154
1970	767	431	1,265
1971	860	470	1,487

Table B.--Adjusted U.S. average and low and high State averages of current expenditures per pupil in average daily attendance reported for administration of Public Laws 81-874 and 89-10, in constant (1970-71) dollars: 1964-65 to 1970-71

Fiscal year ending June 30	U.S. average	Low State average	High State average
1965	$605	$330	$1,000
1966	636	336	1,036
1967	670	364	1,129
1968	715	365	1,183
1969	763	441	1,285
1970	807	453	1,330
1971	860	470	1,487

for the State spending the least amount per pupil increased 42.4 percent, about equal to the U.S. increase, while the average for the State spending the largest amount per pupil increased 48.7 percent during this period. Thus, the disparity among the States in dollars expended per pupil is also increasing.

Data for earlier years were adjusted to constant (fiscal year 1971) dollars to compensate for changes in the Consumer Price Index (CPI) published by the U.S. Department of Labor, Bureau of Labor Statistics.

Charts 1 and 2 show graphically that the disparity between the high-spending State and the average or low-spending State is increasing. The data for chart 2 were adjusted for changes in the CPI, and the resultant graph indicates that current expenditures per pupil have been increasing at a faster rate than the CPI.

Chart 3 is a frequency distribution of statewide average expenditures per pupil recorded in $50 intervals. This chart shows that the distribution is skewed to the high end.

CHART 1. U. S. AVERAGE AND LOW AND HIGH STATE AVERAGES OF CURRENT EXPENDITURES PER PUPIL IN AVERAGE DAILY ATTENDANCE 1964-65 TO 1970-71

(AS REPORTED FOR ADMINISTRATION OF PUBLIC LAWS 81-874 AND 89-10)

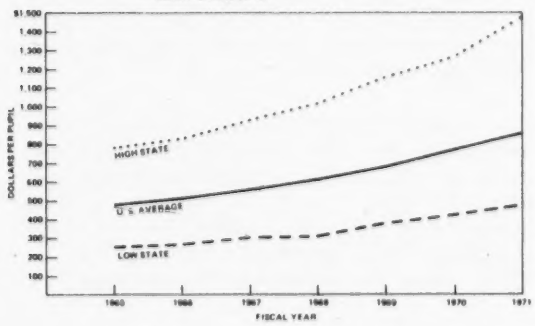


CHART 2. ADJUSTED U. S. AVERAGE AND LOW AND HIGH STATE AVERAGES OF CURRENT EXPENDITURES PER PUPIL IN AVERAGE DAILY ATTENDANCE, IN CONSTANT (1970-71) DOLLARS: 1964-65 TO 1970-71

(AS REPORTED FOR ADMINISTRATION OF PUBLIC LAWS 81-874 and 89-10)

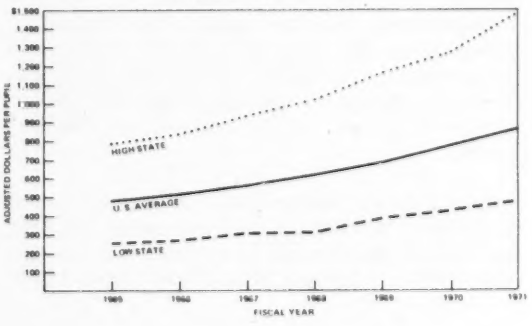
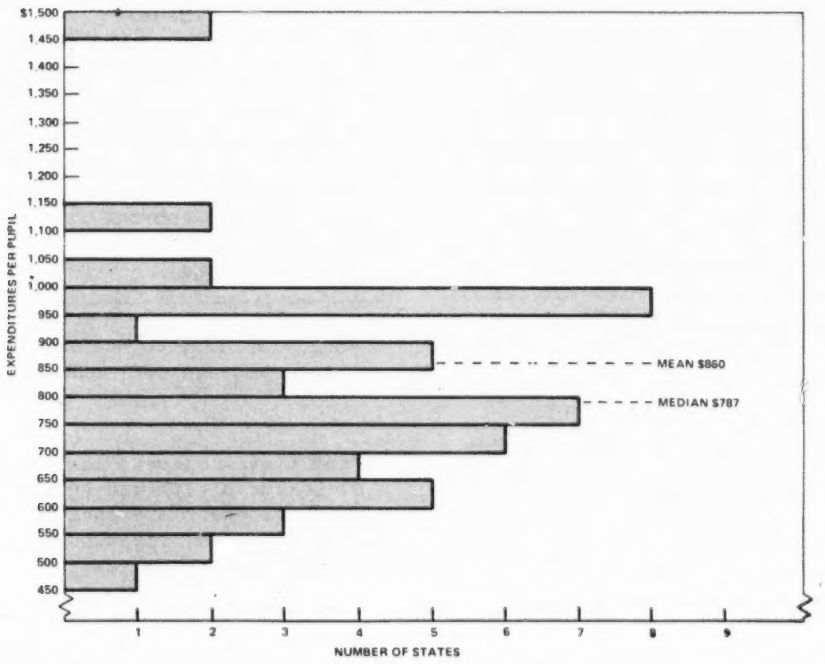


CHART 3.--FREQUENCY DISTRIBUTION OF STATEWIDE EXPENDITURES PER PUPIL IN AVERAGE DAILY ATTENDANCE: UNITED STATES, 1970-71



TOTAL EXPENDITURES

The total of expenditures for public elementary and secondary education during the year was $45.5 billion. Of this amount, $39.6 billion (87.1 percent) was for current operations (including all day school programs, other programs, community services, and State and intermediate administration), $4.6 billion (10.0 percent) was for capital expenditures, and $1.3 billion (2.9 percent) was for interest on long-term debt (table 2).

Expenditures at the local level for current operation of the regular day school program, including local expenditures excluded by Public Law 89-10 and excluding other services and programs, were $36.9 billion.

As shown in table C the major portion (71 percent) of local day school expenditures were for instruction. Other current expenditures, $2.7 billion, were for State and intermediate level administration and other school services and programs such as evening classes, summer school, and community services.

Table C.--Expenditures at the local level for current operation of the regular day school program, by functional category: 1970-71

Functional category	Dollars, in billions	Percent
Total	$36.9	100.0
Local administration	1.3	3.6
Instruction	26.2	71.0
Attendance and health services	.4	1.0
Pupil transportation	1.4	3.7
Operation and maintenance of plant	4.0	10.7
Fixed charges (includes employer share of retirement)	3.7	9.9

Note.--Details do not add to totals because of rounding.

REVENUES

Revenue receipts are defined as additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure. They should not be confused with entitlements, allotments, grant awards, etc. Since the revenues reported were those received during the fiscal year ending June 30, 1971, it is unlikely that the values reported would reconcile with allotments, entitlements, etc. for the same year. Revenue receipts for fiscal year 1971 totaled $44.5 billion (tables 3 and D).

There was a continued high level of dependence on revenue from local sources, 50.1 percent, which in most States was provided by property taxes (table D). The fact that revenues were less than total expenditures indicates a continued use of deficit financing and results in an increasing amount of outstanding debt.

Revenue per pupil is a comparative expression of dollar resources available for education. When total revenue receipts were divided by average daily attendance (ADA), $1,049 per pupil in ADA was found for the United States (table 4). Among the States, average revenue ranged from $653 per pupil for Arkansas to $1,725 per pupil for New York, a difference of $1,072.

Revenue from Federal sources averaged $88 per pupil and varied greatly among the States, ranging from $41 per pupil for Wisconsin to $347 per pupil for Alaska. Expressed as percents of total public elementary and secondary revenue for these two States, the Federal portions were 4.0 percent and 20.1 percent, respectively; however, Mississippi's $186 per pupil from Federal sources represented 28.1 percent of the available revenues for that State.

Revenue from State sources showed similar variations. The U.S. average was $414 per pupil, with New Hampshire reporting $95 and Alaska reporting $1,190, representing, respectively, 10.4 percent and 69.1 percent of public elementary and secondary school revenues for those States. Hawaii reported 87.1 percent of revenues from State sources, and the District of Columbia reported 84.1 percent; however, these are special cases with all local revenues considered as from State sources.

Table D.--Revenue receipts, by source, for public elementary and secondary education: 1970-71

	Dollars, in billions	Percent
Total (all sources)	$44.5	100.0
Local sources	22.3	50.1
Intermediate sources	.9	2.0
State sources	17.6	39.4
Federal sources	3.8	8.4

Note.--Details do not add to totals because of rounding.

Intermediate revenue sources (those between the State and the local school system; e.g., counties in some States) vary widely according to the individual State's plan for financing education and may be obtained from property taxes. Revenue from intermediate sources was reported by 24 States. State average revenue per pupil from these sources ranged from $0.09, less than 0.05 percent of total revenue per pupil, for Mississippi to $437, or 31.4 percent, for Arizona. These revenues were for a range of purposes, from the operation of intermediate administrative agencies to approximately equal funding of local schools from the three sources: State, intermediate, and local.

Local revenue sources, which must furnish all revenues not provided from other levels, furnished for 1970-71 an average of $526 per pupil, or 50.1 percent, for the 50 States and the District of Columbia. These ranged from a low of $113, or 12.8 percent, for New Mexico to $980, or 69.2 percent, for Vermont; however, expressed as percents, the low was 10.8 percent for Alaska, and the high was 84.0 percent for New Hampshire.

BASIC TABLES

Table 1.--Public elementary and secondary school average daily attendance and expenditures at the local level, reported for administration of Public Laws 81-874 and 89-10, by State or other area: Aggregate United States, 1970-71

State or other area	Average daily attendance (ADA)	Current expenditures as defined by Public Laws 81-874 and 89-10				
		Thousands of dollars			Average per pupil in ADA	
		Total	From Federal funds	From State and local funds	Total dollars	Percent increase from 1969-70
1	2	3	4	5	6	7
50 States and D.C.	42,427,909	$36,483,394	$1,562,957	$34,920,437	$859.89	12.1
Alabama	754,014	399,157	36,833	362,324	529.38	11.6
Alaska	75,630	111,288	23,201	88,087	1,452.28	36.9
Arizona	403,326	300,865	21,000	279,865	745.96	9.5
Arkansas	415,267	215,382	21,645	193,737	518.65	7.8
California	4,609,740	3,943,384	129,728	3,813,656	855.45	9.0
Colorado	512,449	416,414	30,073	386,341	812.60	15.1
Connecticut	625,439	631,362	12,533	618,769	1,009.47	10.3
Delaware	122,324	121,887	6,447	115,440	996.42	18.1
District of Columbia	132,419	147,904	19,129	128,775	1,116.94	22.6
Florida	1,333,414	1,041,878	76,358	965,520	781.36	11.4
Georgia	1,006,879	649,152	50,373	598,779	644.72	22.3
Hawaii	167,329	164,608	13,488	151,120	983.74	20.6
Idaho	173,444	105,830	6,002	99,828	610,17	7.7
Illinois	2,121,330	2,105,681	51,464	2,054,218	992.62	13.1
Indiana	1,130,514	885.664	20,737	864,926	783.42	12.6
Iowa	625,756	541,175	14,026	527,148	864.83	9.8
Kansas	466,026	366,863	20,296	346,567	787.22	7.3
Kentucky	662,116	378,647	26,389	352,257	571.87	7.6
Louisiana	774,312	554,638	42,733	511,904	716.30	22.8
Maine	228,270	161,982	7,014	154,968	709.61	8.3
Maryland	799,780	788,187	51,432	736,755	985.51	12.8
Massachusetts	1,186,783	1,061,241	28,080	1,033,162	894.22	14.0
Michigan	2,003,894	1,947,938	36,128	1,911,810	972.08	11.0
Minnesota	843,929	848,934	20,063	828,872	1,005.93	12.5
Mississippi	497,846	233,789	29,412	204,377	469.60	8.9
Missouri	915,385	661,007	31,547	629,461	722.11	7.8
Montana	164,185	131,609	2,724	128,885	801.59	7.0
Nebraska	316,960	255,880	11,029	244,850	807.29	14.8
Nevada	117,534	92,637	7,128	85,509	788.18	6.4
New Hampshire	145,614	112,257	4,007	108,250	770.92	11.1
New Jersey	1,341,155	1,522,554	40,950	1,481,604	1,135.26	14.5
New Mexico	258,394	178,052	16,406	161,646	689.07	8.6
New York	3,073,573	4,571,439	109,815	4,461,624	1,487.34	17.6
North Carolina	1,101,860	674,040	31,917	642,123	611.73	12.0
North Dakota	141,411	96,915	9,657	87,258	685.34	10.4
Ohio	2,238,641	1,707,695	60,999	1,646,696	762.83	8.5
Oklahoma	565,028	352,418	28,299	324,119	623.72	7.8
Oregon	438,776	419,964	17,581	402,383	957.13	9.6
Pennsylvania	2,192,316	1,994,048	47,863	1,946,184	909.56	8.7
Rhode Island	163,914	156,023	6,802	149,222	951.86	6.4
South Carolina	586,988	335,257	42,294	292,953	571.13	10.6
South Dakota	157,291	113,100	10,780	102,321	719.05	14.0
Tennessee	849,882	469,815	31,643	438,172	552.80	9.5
Texas	2,489,263	1,662,303	124,512	1,537,791	667.79	14.6
Utah	276,860	183,883	13,783	170,101	664.18	8.5
Vermont	104,576	83,362	2,323	81,038	797.14	8.4
Virginia	1,006,230	743,162	59,621	683,541	738.56	12.2
Washington	762,006	681,192	18,524	662,668	893.95	8.1
West Virginia	370,951	238,928	23,112	215,816	644.10	5.8
Wisconsin	894,178	849,958	11,981	837,977	950.55	11.6
Wyoming	81,698	72,057	3,014	69,043	881.99	6.8
Outlying areas:						
Guam	22,926	15,902	1,496	14,406	693.61	6.3
Puerto Rico	637,068	237,522	25,303	212,220	372.84	16.5

Table 2.--Expenditures for public elementary and secondary education, by
(In thousands

State or other area	Total expend-itures	Current expenditures								
		Total	For elementary and secondary day schools							
			Total	State adminis-tration	Interme-diate adminis-tration	Local level, by major function				
						Total	Adminis-tration	Instruction	Attend-ance services	
1	2	3	4	5	6	7	8	9	10	
50 States and D.C....	$45,499,862	$39,630,460	$38,656,967	$330,429	$121,096	$36,936,940	$1,337,582	$26,224,359	$109,975	
Alabama.....	506,847	456,283	456,283	3,732	-	408,386	11,681	303,879	8,081	
Alaska.....	172,072	115,748	115,461	618	-	110,684	6,512	75,753	75	
Arizona.....	391,462	319,059	315,804	616	751	304,732	23,646	221,374	361	
Arkansas.....	305,458	249,195	249,195	3,491	716	223,930	13,907	151,205	383	
California.....	5,273,846	4,756,533	4,177,175	33,466	99,690	3,973,211	120,381	2,938,217	-	
Colorado.....	515,608	435,879	431,224	3,107	-	412,924	14,270	302,798	1,921	
Connecticut.....	752,942	667,320	660,672	14,086	-	635,428	18,534	472,947	-	
Delaware.....	191,385	130,010	128,104	2,373	-	122,068	5,536	84,253	1,591	
District of Columbia	169,034	167,519	155,983	-	-	147,802	6,271	109,369	3,666	
Florida.....	1,310,265	1,107,419	1,105,590	15,251	-	1,043,305	31,722	798,868	736	
Georgia.....	831,563	719,065	719,065	13,429	-	667,530	19,108	497,293	3,899	
Hawaii.....	209,179	178,023	171,145	-	-	162,350	11,028	115,639	3,298	
Idaho.....	125,524	112,778	112,742	2,269	-	107,370	4,392	74,279	81	
Illinois.....	2,537,826	2,197,975	2,197,975	9,905	3,497	2,093,826	90,862	1,507,454	4,109	
Indiana.....	1,059,547	922,536	914,233	2,866	514	881,938	24,035	625,995	3,536	
Iowa.....	651,409	568,184	564,100	4,159	-	550,750	22,844	391,223	1,119	
Kansas.....	405,827	396,554	383,508	3,025	-	366,608	14,536	266,398	296	
Kentucky.....	490,241	443,373	443,373	2,201	-	417,194	10,384	318,951	3,357	
Louisiana.....	695,299	614,820	612,817	6,325	-	561,073	29,042	396,949	1,837	
Maine....1/.....	188,692	173,052	171,437	1,800	-	163,499	5,352	119,929	83	
Maryland.....	1,038,981	833,328	830,978	13,496	-	799,388	20,185	567,967	7,869	
Massachusetts.....	1,292,842	1,111,558	1,100,118	5,387	-	1,055,719	34,407	809,347	2,803	
Michigan.....	2,414,675	2,034,308	2,017,644	7,105	-	1,978,868	69,068	1,380,872	6,354	
Minnesota.....	1,091,869	891,950	885,060	5,039	160	849,300	29,681	587,245	2,505	
Mississippi.....	332,456	304,970	299,931	4,467	403	269,539	9,618	196,085	542	
Missouri.....	808,184	716,521	698,781	3,354	199	674,987	24,831	482,786	1,429	
Montana...2/.....	145,515	137,930	137,930	2/1,974	-	131,616	5,270	91,041	13	
Nebraska.....	289,762	274,023	274,023	7,353	1,576	260,206	12,158	187,471	562	
Nevada.....	115,735	96,370	96,370	1,612	-	92,910	2,309	69,180	248	
New Hampshire.....	136,796	116,731	116,625	834	-	111,859	3,699	81,616	66	
New Jersey.....	1,843,749	1,602,017	1,578,338	10,613	-	1,526,072	53,982	1,030,303	4,667	
New Mexico...1/.....	228,456	201,874	192,672	2,504	-	182,921	5,810	132,566	188	
New York.....	5,369,896	4,872,250	4,815,666	45,837	-	4,637,771	187,710	3,011,263	14,965	
North Carolina.....	841,255	756,663	756,140	7,050	-	706,846	18,278	527,225	2,379	
North Dakota.....	121,284	109,728	104,966	1,334	645	98,631	4,147	69,352	31	
Ohio.....	2,086,693	1,820,978	1,786,912	12,459	-	1,735,424	67,085	1,178,802	4,140	
Oklahoma.....	424,438	384,322	381,812	2,963	-	361,996	14,614	253,863	733	
Oregon.....	506,840	444,382	443,829	3,289	7,308	419,175	13,893	297,848	501	
Pennsylvania.....	2,528,711	2,146,573	2,087,296	16,266	-	2,019,587	85,268	1,367,286	7,620	
Rhode Island.....	189,598	164,738	164,222	2,687	-	156,672	4,662	112,007	608	
South Carolina.....	449,335	393,339	386,902	5,299	-	354,394	10,063	250,065	954	
South Dakota.....	136,205	121,997	121,997	780	231	111,074	5,353	79,081	52	
Tennessee.....	643,773	540,915	529,662	7,800	-	493,497	15,879	352,316	2,159	
Texas.....	2,084,738	1,762,241	1,749,696	9,318	2,870	1,669,568	74,028	1,274,436	4,674	
Utah.....	222,153	199,557	194,017	2,566	-	181,879	4,240	131,004	513	
Vermont.....	123,808	89,402	89,291	1,997	-	84,055	3,714	58,971	21	
Virginia.....	946,969	797,357	797,357	8,101	-	761,080	16,897	564,189	788	
Washington.....	901,407	740,996	707,410	4,380	1,672	688,609	20,482	496,673	843	
West Virginia.....	304,941	269,175	269,175	2,873	-	244,424	8,006	171,126	840	
Wisconsin.....	1,013,419	886,744	880,189	7,461	569	850,925	25,384	587,718	2,447	
Wyoming.....	81,353	76,198	76,072	1,512	295	73,340	2,819	51,882	32	
Outlying areas:										
Guam.....	19,052	17,173	17,173	-	-	16,693	2,088	11,869	-	
Puerto Rico.....	302,039	273,945	267,464	--	-	226,056	19,401	175,396	2,120	

1/Reported but undistributed ESEA expenditures have been added to expenditures for Instruction.
2/Montana expenditures for State administration are based on percent of current operating expenditures at the local level expended for State administration in previous years.

major function and by State or other area: Aggregate United States, 1970-71
of dollars)

Current expenditures--Continued									
For elementary and secondary day schools--Continued									
Local level, by major function--Continued									
Health services	Transportation services	Operation of plant	Maintenance of plant	Fixed charges	Other school services	Other programs	Capital outlay	Interest on debt	State or other area
11	12	13	14	15	16	17	18	19	20
$271,873	$1,375,487	$3,081,104	$879,161	$3,657,396	$1,268,502	$973,493	$4,551,854	$1,317,548	50 States and D.C.
928	14,874	20,420	9,737	38,785	44,165	-	43,755	6,809	Alabama
765	5,326	11,721	4,537	5,995	4,159	287	52,132	4,192	Alaska
2,917	6,831	25,519	9,822	14,261	9,705	3,255	63,709	8,694	Arizona
940	11,327	15,665	7,970	22,533	21,058	-	48,004	8,259	Arkansas
32,189	81,179	295,033	130,986	375,225	70,808	579,358	384,315	132,998	California
2,777	12,741	31,733	11,943	34,741	15,193	4,655	64,905	14,824	Colorado
8,179	23,969	65,764	-	46,035	11,158	6,648	65,997	19,625	Connecticut
-	5,434	10,264	4,070	10,920	3,663	1,906	54,497	6,878	Delaware
-	1,592	13,189	5,376	8,339	8,181	11,536	1,515	-	District of Columbia
1,673	23,807	72,075	33,952	80,473	47,034	1,829	178,864	23,982	Florida
-	27,276	43,306	20,906	55,742	38,106	-	102,023	10,475	Georgia
-	3,240	5,380	9,526	14,237	8,795	6,878	29,738	1,418	Hawaii
338	5,660	8,971	2,654	10,995	3,103	36	10,302	2,444	Idaho
20,728	62,094	200,008	46,610	161,961	90,747	-	259,211	80,640	Illinois
5,116	40,314	81,959	25,276	75,707	28,915	8,303	110,678	26,333	Indiana
3,566	24,917	62,947	-	44,134	9,191	4,084	68,708	14,517	Iowa
2,102	14,997	32,113	10,752	25,415	13,875	13,046	3,502	5,771	Kansas
320	19,979	26,372	8,903	28,928	23,978	-	32,065	14,803	Kentucky
1,656	35,473	34,465	17,690	43,961	45,419	2,003	59,954	20,525	Louisiana
689	9,363	13,909	3,780	10,393	6,138	1,615	10,250	5,390	Maine
1,937	33,684	68,676	27,662	71,408	18,094	2,350	167,114	38,539	Maryland
11,429	40,205	95,368	28,486	33,675	39,012	11,440	138,893	42,391	Massachusetts
4,366	63,674	180,639	54,741	219,155	31,671	16,664	292,836	87,531	Michigan
5,155	47,235	75,353	16,634	85,491	30,561	6,890	158,738	41,181	Minnesota
2,089	15,449	15,254	9,922	20,579	25,522	5,039	23,017	4,469	Mississippi
4,719	33,176	52,113	22,140	53,793	20,241	17,740	71,728	19,935	Missouri
337	7,592	10,716	4,578	12,069	4,340	-	4,249	3,336	Montana
1,121	8,910	20,305	9,034	20,646	4,888	-	8,219	7,520	Nebraska
514	3,055	8,280	3,174	6,150	1,848	-	13,378	5,987	Nevada
1,245	5,741	8,904	2,579	8,008	3,932	106	15,766	4,299	New Hampshire
23,990	52,228	119,791	45,045	196,066	41,653	23,679	183,719	58,013	New Jersey
1,134	8,531	13,241	5,634	15,817	7,247	9,202	23,959	2,623	New Mexico
54,848	238,963	415,701	-	714,321	132,058	56,584	319,181	178,465	New York
2,426	23,640	36,014	22,643	74,241	42,244	523	71,522	13,070	North Carolina
94	7,895	8,764	2,110	6,238	4,356	4,762	8,586	2,970	North Dakota
7,229	47,923	160,442	42,391	227,413	39,029	34,066	208,198	57,517	Ohio
1,444	13,831	28,218	20,770	28,523	16,853	2,510	32,553	7,563	Oklahoma
1,094	16,329	33,589	16,131	39,788	14,057	553	52,330	10,128	Oregon
27,795	73,773	238,364	-	219,482	51,443	59,277	275,026	107,112	Pennsylvania
1,899	5,938	12,947	3,414	15,197	4,863	516	18,996	5,864	Rhode Island
1,943	14,045	21,697	10,913	44,714	27,209	6,437	50,120	5,876	South Carolina
401	6,275	8,989	2,990	7,932	9,912	-	12,311	1,897	South Dakota
1,306	19,727	35,396	22,784	43,930	28,365	11,253	79,363	23,495	Tennessee
14,854	33,469	113,504	49,190	105,413	67,940	12,545	238,950	83,547	Texas
502	4,407	14,423	6,652	20,139	9,572	5,540	18,578	4,018	Utah
631	4,375	7,297	2,599	6,447	3,239	111	31,404	3,002	Vermont
4,448	27,032	52,593	27,850	67,283	28,176	-	121,092	28,520	Virginia
4,210	24,676	60,016	17,888	63,821	12,749	33,586	133,060	27,351	Washington
1,700	15,677	17,625	8,400	21,052	21,878	-	28,642	7,124	West Virginia
1,601	43,676	70,397	26,185	93,517	21,234	6,555	102,512	24,163	Wisconsin
529	3,963	5,675	2,132	6,308	925	126	3,690	1,465	Wyoming
									Outlying areas:
404	1,689	-	291	351	480	-	1,879	-	Guam
489	4,217	8,965	1,040	14,408	41,408	6,481	28,044	-	Puerto Rico

Table 3.--Revenues for public elementary and secondary schools, by source and by State or other area: Aggregate United States, 1970-71
(In thousands of dollars)

State or other area	Total revenues	From Federal sources					From State sources	From intermediate sources	From local sources
		Total	School lunch		Construction aid, PL-81-815	Other Federal			
			Cash	Value of commodities					
1	2	3	4	5	6	7	8	9	10
50 States and D.C....	$44,511,292	$3,753,461	$607,275	$286,372	$18,376	$2,841,437	$17,552,566	$888,243	$22,317,022
Alabama.....	504,383	113,600	21,405	9,854	149	82,191	279,613	-	111,170
Alaska.....	132,089	26,600	716	2,017	-	23,867	91,227	-	14,263
Arizona.....	561,836	35,727	6,459	3,301	975	24,992	178,702	176,415	170,991
Arkansas.....	270,999	51,252	14,552	5,055	-	31,645	119,049	745	99,953
California.....	5,586,378	414,903	34,455	17,244	3,686	359,517	1,939,133	51,957	3,180,386
Colorado.....	515,853	40,305	5,262	3,874	1,188	29,962	151,644	10,458	313,446
Connecticut.....	808,733	29,139	7,068	2,254	-	19,818	315,758	-	463,836
Delaware.....	155,226	11,724	1,546	725	1	9,453	109,486	-	34,016
District of Columbia	170,688	27,208	2,522	1/ 476	-	24,210	143,480	-	-
Florida.....	1,260,955	141,562	27,231	13,648	-	100,683	688,377	-	431,016
Georgia.....	751,822	105,860	24,670	1/10,605	408	70,177	371,929	-	274,034
Hawaii.....	192,237	24,735	2,250	2,162	1,831	18,491	167,502	-	-
Idaho.....	115,457	14,179	1,876	1,330	-	10,972	53,872	8,638	38,769
Illinois.....	2,191,483	154,327	29,612	8,104	550	116,061	822,231	-	1,214,925
Indiana.....	1,179,815	61,332	13,306	5,845	-	42,181	373,101	9,417	735,965
Iowa.....	657,840	31,162	8,125	1,465	182	21,390	160,001	14,221	452,456
Kansas.....	443,921	33,398	5,854	1/ 4,058	-	23,486	130,907	58,706	220,909
Kentucky.....	516,266	88,592	17,791	6,000	15	64,787	281,375	-	146,299
Louisiana.....	715,603	101,967	17,523	11,741	3,242	69,461	400,375	-	213,261
Maine.....	198,654	18,467	3,653	1,007	-	13,808	62,068	-	118,119
Maryland.....	993,394	78,952	10,224	4,092	445	64,191	343,426	-	571,016
Massachusetts.....	1,277,078	78,632	8,749	6,927	13	62,942	281,933	255,164	661,348
Michigan.....	2,104,290	96,422	1/17,307	1/10,605	-	68,510	926,343	3,385	1,078,139
Minnesota.....	997,224	55,849	14,344	9,937	-	31,567	473,075	10,930	457,371
Mississippi.....	329,614	92,650	16,954	6,042	431	69,223	158,609	46	78,309
Missouri.....	846,778	67,486	10,994	6,828	400	49,263	245,595	50,565	483,133
Montana.....	159,751	8,773	1,546	1,034	101	6,092	38,348	48,417	64,213
Nebraska.....	280,071	22,887	3,946	1,194	17	17,730	50,563	7,055	199,566
Nevada.....	114,099	9,249	552	869	-	7,827	41,757	-	63,094
New Hampshire.....	132,049	7,332	1,446	838	-	5,048	13,796	-	110,921
New Jersey.....	1,788,496	104,319	11,508	1/4,378	25	88,408	446,821	-	1,237,356
New Mexico.....	226,311	42,994	5,808	1,153	24	36,009	136,824	17,415	29,077
New York.....	5,303,154	307,647	49,480	10,079	57	248,032	2,328,478	-	2,667,028
North Carolina.....	845,810	133,814	26,725	12,969	120	94,000	496,167	-	215,829
North Dakota.....	123,722	15,729	2,393	1,376	-	11,960	34,464	16,138	57,391
Ohio.....	1,996,648	137,861	26,018	12,295	440	99,108	553,743	-	1,305,044
Oklahoma.....	428,823	54,819	9,505	5,677	250	39,387	172,113	-	201,891
Oregon.....	480,534	30,409	4,781	3,669	21	21,938	96,397	89,649	264,079
Pennsylvania.....	2,440,823	171,840	13,196	11,779	-	146,864	1,092,767	-	1,176,216
Rhode Island.....	186,651	13,002	2,247	529	-	10,226	64,420	-	109,230
South Carolina.....	441,327	87,503	15,567	7,121	325	64,490	238,938	-	114,886
South Dakota.....	133,637	18,630	3,531	1,400	8	13,691	18,428	4,468	92,110
Tennessee.....	567,226	88,856	15,564	9,500	72	63,721	270,177	-	208,192
Texas.....	1,946,223	200,974	38,706	17,500	1,257	143,511	885,733	3,585	855,930
Utah.....	229,989	22,275	3,936	3,307	344	14,688	118,432	-	89,283
Vermont.....	148,231	6,015	1,650	663	-	3,702	39,689	-	102,526
Virginia.....	950,206	107,230	16,523	1/8,836	1,516	80,356	316,834	-	526,142
Washington.....	827,249	64,168	6,807	5,162	96	52,103	431,214	20,129	311,737
West Virginia.....	297,867	50,275	11,927	3,690	-	34,658	148,987	728	97,878
Wisconsin.....	904,674	36,457	8,623	1/5,511	187	22,136	230,876	10,476	626,866
Wyoming.....	79,105	14,373	822	647	-	12,904	17,789	19,536	27,407
Outlying areas:									
Guam.....	17,036	6,990	344	136	1,272	5,238	10,046	-	-
Puerto Rico.....	309,764	72,375	16,195	4,970	-	51,210	237,389	-	-

1/Data obtained from U.S. Department of Agriculture.

Table 4.--Average revenue per pupil in average daily attendance (ADA) for public elementary and secondary schools, by source and by State or other area: Aggregate United States, 1970-71

State or other area	Total dollars per pupil in ADA	From Federal sources		From State sources		From intermediate sources		From local sources	
		Amount per pupil	Percent of total	Amount per pupil	Percent of total	Amount per pupil	Percent of total	Amount per pupil	Percent of total
1	2	3	4	5	6	7	8	9	10
50 States and D.C.....	$1,049.10	$ 88.47	8.4	$413.70	39.4	$20.94	2.0	$526.00	50.1
Alabama.....	668.93	150.66	22.5	370.83	55.5	-	-	147.44	22.0
Alaska.....	1,723.72	347.12	20.1	1,190.49	69.1	-	-	186.13	10.8
Arizona.....	1,393.01	88.58	6.4	443.07	31.8	437.40	31.4	423.95	30.4
Arkansas.....	652.59	123.42	18.9	286.68	43.9	1.75	0.3	240.70	36.9
California.....	1,211.86	90.01	7.4	420.66	34.7	11.27	0.9	689.93	56.9
Colorado.....	1,006.64	78.65	7.8	295.92	29.4	20.41	2.0	611.66	60.8
Connecticut.....	1,293.06	46.59	3.6	504.86	39.0	-	-	741.62	57.4
Delaware.....	1,268.97	95.84	7.6	895.05	70.5	-	-	278.08	21.9
District of Columbia.	1,289.00	205.47	15.9	1,083.53	84.1	-	-	-	-
Florida.....	945.66	106.17	11.2	516.25	54.6	-	-	323.24	34.2
Georgia.....	746.69	105.14	14.1	369.39	49.5	-	-	272.16	36.4
Hawaii.....	1,148.86	147.82	12.9	1,001.03	87.1	-	-	-	-
Idaho.....	665.67	81.75	12.3	310.60	46.7	49.80	7.5	223.52	33.6
Illinois.....	1,033.07	72.75	7.0	387.60	37.5	-	-	572.72	55.4
Indiana.....	1,043.61	54.25	5.2	330.03	31.6	8.33	0.8	651.00	62.4
Iowa.....	1,051.27	49.80	4.7	255.69	24.3	22.73	2.2	723.05	68.8
Kansas.....	952.57	71.67	7.5	280.90	29.5	125.97	13.2	474.03	49.8
Kentucky.....	779.72	133.80	17.2	424.96	54.5	-	-	220.96	28.3
Louisiana.....	924.18	131.69	14.2	517.07	55.9	-	-	275.42	29.8
Maine.....	870.26	80.90	9.3	271.91	31.2	-	-	517.45	59.5
Maryland.....	1,242.08	98.72	7.9	429.40	34.6	-	-	713.97	57.5
Massachusetts.....	1,076.08	66.26	6.2	237.56	22.1	215.00	20.0	557.26	51.8
Michigan.....	1,050.10	48.12	4.6	462.27	44.0	1.69	0.2	538.02	51.2
Minnesota.....	1,181.64	66.18	5.6	560.56	47.4	12.95	1.1	541.95	45.9
Mississippi.....	662.08	186.10	28.1	318.59	48.1	.09	0.0	157.30	23.8
Missouri.....	925.05	73.72	8.0	268.30	29.0	55.24	6.0	527.79	57.1
Montana.....	972.99	53.43	5.5	233.57	24.0	294.89	30.3	391.10	40.2
Nebraska.....	883.62	72.21	8.2	159.52	18.0	22.26	2.5	629.63	71.3
Nevada.....	970.77	78.69	8.1	355.28	36.6	-	-	536.81	55.3
New Hampshire.....	906.84	50.35	5.6	94.74	10.4	-	-	761.75	84.0
New Jersey.....	1,333.55	77.78	5.8	333.16	25.0	-	-	922.60	69.2
New Mexico.....	875.84	166.39	19.0	529.52	60.5	67.40	7.7	112.53	12.8
New York.....	1,725.40	100.09	5.8	757.58	43.9	-	-	867.73	50.3
North Carolina.....	767.62	121.44	15.8	450.30	58.7	-	-	195.88	25.5
North Dakota.....	874.91	111.23	12.7	243.72	27.9	114.12	13.0	405.85	46.4
Ohio.....	891.90	61.58	6.9	247.36	27.7	-	-	582.96	65.4
Oklahoma.....	758.94	97.02	12.8	304.61	40.1	-	-	357.31	47.1
Oregon.....	1,095.17	69.30	6.3	219.70	20.1	204.32	18.7	601.85	55.0
Pennsylvania.....	1,113.35	78.38	7.0	498.45	44.8	-	-	536.52	48.2
Rhode Island.....	1,138.71	79.32	7.0	393.01	34.5	-	-	666.39	58.5
South Carolina.....	751.85	149.07	19.8	407.06	54.1	-	-	195.72	26.0
South Dakota.....	849.62	118.44	13.9	117.16	13.8	28.41	3.3	585.60	68.9
Tennessee.....	667.42	104.55	15.7	317.90	47.6	-	-	244.97	36.7
Texas.....	781.85	80.74	10.3	355.82	45.5	1.44	0.2	343.85	44.0
Utah.....	830.71	80.46	9.7	427.77	51.5	-	-	322.48	38.8
Vermont.....	1,417.45	57.52	4.1	379.52	26.7	-	-	980.40	69.2
Virginia.....	944.32	106.57	11.3	314.87	33.3	-	-	522.88	55.4
Washington.....	1,085.62	84.21	7.8	565.89	52.1	26.42	2.4	409.10	37.7
West Virginia.....	802.98	135.53	16.9	401.64	50.0	1.96	0.2	263.86	32.9
Wisconsin.....	1,011.74	40.77	4.0	258.20	25.5	11.72	1.2	701.05	69.3
Wyoming.....	968.26	175.93	18.2	217.74	22.5	239.12	24.7	335.47	34.6
Outlying areas:									
Guam.....	743.09	304.89	41.0	438.19	59.0	-	-	-	-
Puerto Rico.....	486.23	113.61	23.4	372.63	76.6	-	-	-	-

Note.--Detail may not add to totals because of rounding.

Appendix

REPORT FORM

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
OFFICE OF EDUCATION
WASHINGTON, D.C. 20202

O.M.B. NO. 51-R0889
APPROVAL EXPIRES: 9/30/72

ELEMENTARY-SECONDARY GENERAL INFORMATION SYSTEM *(ELSEGIS)*

PART B-2, STATE FISCAL REPORT
FOR FISCAL YEAR 1971

DUE DATE
March 15, 1972

DATE PREPARED

STATE *(or territory)*

NOTE: Report all amounts to the nearest dollar for the school year 1970-71. Before completing this form, read instructions carefully.

HANDBOOK II REFERENCE ACCOUNT NUMBERS	SECTION I - REVENUE AND NONREVENUE RECEIPTS ITEM	REPORT TO NEAREST DOLLAR
10-14	A. REVENUE FROM LOCAL SOURCES	$
20	B. REVENUE FROM INTERMEDIATE SOURCES	
30*	C. REVENUE FROM STATE SOURCES *(including direct State contribution to employee retirement)*	
40*	D. REVENUE FROM FEDERAL SOURCES:	
	1. SCHOOL LUNCH, SPECIAL MILK, AND RELATED CHILD FEEDING PROGRAMS	
	a. Cash	
	b. Value of donated commodities	
	2. PUBLIC LAW 81-815	
	3. ALL OTHER REVENUE FROM FEDERAL SOURCES	
*See attached instructions	4. *TOTAL FEDERAL REVENUE* *(sum of lines D1a, D1b, D2, and D3)*	$
	E. TOTAL REVENUE RECEIPTS FROM ALL SOURCES *(sum of lines A, B, C, and D4)*	$
	F. TOTAL NONREVENUE RECEIPTS	
	G. TOTAL ALL RECEIPTS *(sum of lines E and F)*	$

	SECTION II - CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS			
	A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 89-10 AND PUBLIC LAW 81-874	BY LOCAL AGENCIES	BY STATE, AND/OR INTERMEDIATE AGENCIES	TOTAL
100	1. ADMINISTRATION	$	$	$
200	2. INSTRUCTION			
300	3. ATTENDANCE SERVICES			
400	4. HEALTH SERVICES			
500	5. PUPIL TRANSPORTATION SERVICES			
600	6. OPERATION OF PLANT			
700	7. MAINTENANCE OF PLANT			
800	8. FIXED CHARGES			
	9. TOTAL *(sum of lines A1 through A8)*	$	$	$

OE FORM 2350-6, 8/71 REPLACES OE FORM 2302, 5/70, WHICH IS OBSOLETE.

SECTION II - CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS *(continued)*

	A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 89-10 AND PUBLIC LAW 81-874 *(continued)*	BY LOCAL AGENCIES	BY STATE, AND/OR INTERMEDIATE AGENCIES	TOTAL
	Other allocable current expenditures *(not included in lines A1 through A8)*			
930 AND 1711	10. NET EXPENDITURES FOR FOOD SERVICES *(local and State moneys plus Federal cash subsidy)*	$	$	$
1000	11. NET EXPENDITURES FOR STUDENT BODY ACTIVITIES			
	12. FREE PUBLIC SUMMER SCHOOLS			
	13. **TOTAL** *(sum of lines A9 through A12)*	$	$	$
12 AND 13	14. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS *(reimbursement for expenditures shown in items reported above)*	$		$
	Expenditures made from Federal funds granted under Public Law 89-10 *(included in above items)*	$	$	$
	15. ESEA, TITLE I			
	16. ESEA, TITLE II			
	17. ESEA, TITLE III			
	18. **TOTAL** *(sum of lines A14 through A17)*	$	$	$
	19. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC 81-874 AND PUBLIC LAW 89-10 *(line A13 minus line A18)*	$	$	$

SECTION III - ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL	SUMMER SCHOOL IN FTE	REGULAR DAY SCHOOL	TOTAL
A. AVERAGE DAILY ATTENDANCE THROUGH GRADE 12 OF PUBLIC SCHOOL PUPILS SERVED BY PROGRAMS FOR WHICH EXPENDITURES ARE REPORTED IN SECTION II ON LINE A19			

B. CURRENT EXPENDITURE PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10

SECTION II, LINE A19 *(total)*		SECTION III, LINE A *(total)*		EXPENDITURE PER PUPIL
$	divided by		equals	$

	BY LOCAL AGENCIES	BY STATE, AND/OR INTERMEDIATE AGENCIES	TOTAL
C. OTHER CURRENT EXPENDITURES *(not included in Section II, line A13)*	$	$	$
D. EXPENDITURES FOR CURRENT PURPOSES FROM FEDERAL FUNDS OTHER THAN ESEA, TITLES I, II, AND III *(items A15, A16, and A17, Section II)* INCLUDED IN SECTION II, LINE A19	$	$	$

SECTION IV - EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE, AND STATE AND INTERMEDIATE AGENCY ADMINISTRATION		BY LOCAL AGENCIES	BY STATE, AND/OR INTERMEDIATE AGENCIES	TOTAL
A. CAPITAL OUTLAY *(sites, buildings, improvements, etc.)*		$	$	$
B. DEBT SERVICE	1. PAYMENTS FOR INTEREST			
	2. PAYMENTS FOR PRINCIPAL			
	3. OTHER EXPENDITURES FOR DEBT SERVICE			
C. EXPENDITURES FOR INTERMEDIATE EDUCATION AGENCY ADMINISTRATION				
D. EXPENDITURES FOR STATE EDUCATION AGENCY ADMINISTRATION				
E. **TOTAL** *(sum of lines A through D)*		$	$	$

SECTION V - RECAPITULATION OF EXPENDITURES	BY LOCAL AGENCIES	BY STATE, AND/OR INTERMEDIATE AGENCIES	TOTAL
A. CURRENT EXPENDITURES FOR LOCAL EDUCATION AGENCIES *(sum of Section II, line A13, and Section III, line C)*	$	$	$
B. CURRENT EXPENDITURES FOR INTERMEDIATE AGENCY ADMINISTRATION *(Section IV, line C)*			
C. CURRENT EXPENDITURES FOR STATE AGENCY ADMINISTRATION *(Section IV, line D)*			
D. CAPITAL OUTLAY *(Section IV, line A)*			
E. PAYMENTS FOR INTEREST *(Section IV, line B1)*			
F. TOTAL *(sum of lines A through E)*	$	$	$

SECTION VI - END OF YEAR MEMBERSHIP	A. TOTAL MEMBERSHIP AT END OF 1970-71 SCHOOL YEAR	

CERTIFICATION. I HEREBY CERTIFY that, to the best of my knowledge and belief, the above data in Sections II and III constitute a full and true report of expenditures for and average daily attendance of students in free public elementary and secondary schools in _____ during the 1970-71 school year as defined for purposes of Public Law 89-10.
NAME OF STATE

TYPE OR PRINT NAME AND TITLE OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL

SUBMIT COMPLETED FORM TO:
U.S. Office of Education
National Center for Educational Statistics
Elementary-Secondary Surveys Branch
400 Maryland Avenue, SW
Washington, D.C. 20202

PREPARED BY *(name and title)*

TELE-PHONE	AREA CODE	NUMBER	EXTENSION

PLEASE READ THESE INSTRUCTIONS AND DEFINITIONS BEFORE COMPLETING THE FORM.
DETACH THIS PORTION AND MAIL COMPLETED FORM TO U.S. OFFICE OF EDUCATION

SPECIAL DEFINITIONS FOR SECTION II

Local Education Agency, means a board of education or other legally constituted local school authority having administrative control and direction of free public education in a county, township, independent, or other school district located within a State. Such term includes any State agency which directly operates and maintains facilities for providing free public education *(within a county, township or other political subdivision of a State).*

Free Public Education, means education which is provided at public expense, under public supervision and direction, without tuition charge, and which is provided as elementary or secondary school education in the applicable State, **excluding any education provided beyond grade 12.**

Current Expenditures *(Section II, Line A19),* means expenditures for free public education, including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities, but not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds granted under Titles I, II, or III of the Elementary and Secondary Education Act of 1965 *(Public Law 89-10).*

Average Daily Attendance. Should be reported in accordance with State law, except that the ADA for education beyond grade 12 and for adult education should be excluded; also, exclude the ADA of pupils for whom tuition payments are received from patrons. Where summer school expenditures are included, Average Daily Attendance *(in full time equivalence)* of pupils involved must be included.

SECTION I - REVENUE AND NONREVENUE RECEIPTS

Revenue receipts are additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure by the board of education. State contributions to retirement systems, pensions funds, and social security are to be included. **Do not include** moneys that support or aid in expenditures for vocational rehabilitation and salaries of personnel for supplementary services such as State libraries and State museums, teacher retirement, teacher placements, etc.

Line A. Revenue from local sources. Enter the total of all revenue produced within the school district operating the schools and available to the district in the amount produced. These school districts may be common school districts, elementary school districts, high school districts, community college districts, unified school districts, town school districts, city school districts, county school districts, divisions, reorganized school districts, cooperative school districts, dependent school districts, independent school districts, etc.

Include taxation, appropriations, and income from permanent funds and endowments, receipts from the sale of junk, fines, interest on bank deposits and investments, temporary rents and any ohter revenue receipts from local governments not included elsewhere. Also include revenue from funds collected for tuition and transportation paid by patrons, gifts from philanthropic foundations and gifts from private individuals or organizations. Net receipts from food services, student body or other activities should also be included.

Line B. Revenue from intermediate sources. Include all funds collected by an intermediate administrative unit, or a political subdivision between school districts and the State, and distributed to school districts in amounts different from those which were collected within such districts. Money collected by an intermediate unit as an agent for the local district, and returned to the local school district in the same amount as collected *(or less only collection costs),* is recorded as revenue from local sources. Funds from taxation and appropriation, income from permanent funds and endowments, and other cash and noncash revenue receipts are to be included.

An illustration of revenue from intermediate sources is the case of a county intermediate administrative unit which collects taxes within the several local school districts in the county, and distributes the money thus collected to the local districts on some flat-grant or equalization-aid basis. Another illustration is a county that is not a school unit of any kind, but which may collect and distribute money for school purposes as described in the preceding illustration. Other illustrations of intermediate administrative units are the supervisory or superintendency union units as found in some States.

If the school district operating the schools is on a countywide basis, the revenue from county sources, in such instances, is recorded as revenue from local sources.

Line C. Revenue from State Sources. Include revenues from the State for operation of the State board and State department of education and all funds collected by the State and distributed to intermediate and local school districts in amounts different from those which were collected within such local units, except State aid for Food Services. Examples of the kinds of revenue recorded in the accounts under this classification are State grants of money for such things as: General school purposes, Vocational education, Transportation, Special educatior for exeeptional children, Textbooks, Capital outlay, Debt service, Tuition, Consolidation aid, Mining camp aid, Aid for orphans, Library aids, Salaries of officials Cost-of-living adjustments, Visiting teacher programs, Driver education, Child care centers, and Evening school salaries.

Do not include moneys that support or aid in expenditures for vocational rehabilition and salaries of personnel for supplementary services such as State libraries and State musuems, teacher retirement, teacher placements, etc.

Enter the total of all State money collected by the State and distributed to local education agencies through State taxation and appropriation, State permanent funds and endowments, cash and noncash revenue receipts. Include receipts for school services that do not go through the books of the local school system; e.g., State contributions to employee retirement systems and value of textbooks furnished by the State.

DO NOT INCLUDE funds from Federal sources which are distributed through the State education agency. Such Federal funds are to be included in item D. This instruction is consistent with revision of Handbook II made by the U.S. Office of Education - Committee on Educational Data Systems *(OE-CEDS)* School Finance Standing Committee. The change was transmitted to the State education agencies by a memorandum dated February 16, 1966.

Line D. Revenue from Federal sources. Enter total of ALL Federal funds for State and intermediate administration AND those going to to local school systems either directly or through the State as a distribution agency. Do not include Federal funds going to agencies other than the local public school systems, e.g., that part of ESEA Title I dealing with programs for State operated or supported schools for the handicapped.

Line D1a. Enter cash receipts from U.S. Department of Agriculture for the National School Lunch and Special Milk Programs.

Line D1b. Enter value of commodities donated by the Federal government.

Line D2. Enter cash receipts for Public Law 81-815 to aid school districts in providing minimum school facilities in federally impacted and disaster areas.

Line D3. Enter total amount of all other revenues from Federal sources, other than those listed above. Some examples are:

ESEA Title I for the support of educational programs in areas having high concentrations of children from low-income families and migrant children; ESEA Title II for school library resources,

textbooks, and other instructional materials; ESEA Title III for supplementary educational centers and services; ESEA Title VI *(also known as the Education of the Handicapped Act, Part B2)* for regional resource centers to improve education of handicapped children; ESEA Title VII for bilingual education programs; ESEA Title VIII for dropout prevention programs; NDEA, Title III to strengthen instruction in critical subjects; Public Law 874 for for operational aid to school districts on which Federal activities or major disasters have placed a financial burden; Head Start programs operated directly by the school system; Follow Through programs operated by the local school system; receipts for Vocational Education; and all other receipts from Federal sources.

Line E. Self-explanatory.

Line F. Enter the total amount received by local education agencies from the sale of bonds, real property and equipment, loans, and proceeds from insurance adjustments.

Line G. Self-explanatory.

SECTION II - CURRENT EXPENDITURES *(Do not include funds for State or intermediate administration)*

Column (1). Report only expenditures by local educational agencies. Where the intermediate or State agency functions as a local educational agency, their expenditures for free public elementary and secondary education are to be included in this column.

Column (2). Report direct State and/or intermediate agency expenditures for operation of free public elementary and secondary schools at the local level, where such expenditures are not recorded in the regular accounts of the local educational agency; e.g., State contributions to employee retirement and textbooks furnished by the State, and therefore have not been reported in Column (1). Do not include expenditures for State institutional schools.

Line 1 through 9. Only the expenditures for operation of schools through grade 12 should be included. Exclude Outgoing Transfer Accounts, 1400 Series, except for the transfer of funds and pupils to local educational agencies in other States; in such cases, both the money AMOUNT transferred and the ADA should be included for the State of residence and excluded from the ADA and expenditures for the RECEIVING State.

Line 10. Report only NET cash expenditures made by the local education agencies from Federal, State, and local sources to cover the deficit for food services *(including the special milk program, school lunch and related child feeding programs, but excluding the value of commodities received from the Federal government and income from sales).* Net expenditures can be obtained by two methods, (1) subtracting income from sales of lunches from gross cash expenditures OR (2) reporting all tax dollars from Federal, State or local sources.

Line 11. Report only expenditures from public school funds to cover deficits for student-body activities *(such as interscholastic athletics, entertainments, etc.)* which are not part of the regular instructional program; exclude expenditures charged against receipts from the sale of tickets, student activity fees, etc.

Line 12. Include current expenditures for summer schools only when provided under public supervision and direction at public expense *(without tuition charge).* If these expenditures are already included in lines 1 through 9, do not enter a dollar figure here; instead, insert note "included in lines 1 through 9." If you cannot furnish ADA for summer school, do not report expenditures for summer school.

Line 14. Report tuition and transportation fees received from patrons which are a reimbursement for items of expenditure reported in lines 1 through 9.

Lines 15 thru 17. Report expenditures made from Federal funds granted under Title I for the education of children of low income families *(line 15);* under Title II for school library resources, textbooks, and other instructional materials *(line 16);* and under Title III for supplementary educational centers and services *(line 17).* Report only expenditures that have been included in the expenditures reported in lines 1 through 9. If these moneys do not go through the books of local school systems, please report the amount in parenthesis and explain.

SECTION III - ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL DATA

Line A. Include average daily attendance for summer school pupils if line A12 in Section II is completed or if summer school expenditures are included on lines 1 through 9. Summer school average daily attendance should be adjusted to full-time equivalence of regular day school attendance.

Line B. Self-explanatory.

Line C. Include here any expenditures that are not reported in section II, lines 1 through 13. Enter expenditures for (a) services provided by the school system for the community, such as recreational activities, civic activities, public libraries operated by the school system, child care centers of the school system, welfare activities of the school system, services to nonpublic school pupils, etc. Include expenditures for summer Head Start programs operated as part of the school system's program, (b) adult education programs, and (c) junior college programs *(grades 13 and 14)* operated by the local public school system.

Line D. Pursuant to Part B, Sections 121 through 123 of Public Law 91-230, in order to administer "Special Incentive Grants," it is necessary for the U.S. Office of Education to establish an effort index. To do this, information is needed on the amount of Federal funds *(other than ESEA, Title I, II, and III)* included in the expenditures reported on line A19, Section II of this report. If actual expenditure data is not available, please report your best estimate of the expenditures that are included. For 1969-70, you reported this information on the margin of OE Form 2302.

SECTION IV - EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE AND STATE AND INTERMEDIATE ADMINISTRATION

Line a. Enter the amount spent by and for local education agencies to acquire and improve sites, construct and equip buildings, and purchase other equipment *(classified as capital outlay).*

Line B1. Enter the amount spent by and for local education agencies for interest payments on bonds, and short-term and long-term loans. School-housing authority payments should also be included.

Line B2. Enter the amount spent by and for local education agencies for payments on principal to retire serial bonds, short- and long-term loans, warrants or bills; include payments on principal to school-housing authorities.

Line C. Include expenditures for administration by county or other intermediate administrative units.

Line D. Include expenditures for administration by State board of education and State department of education *(excluding expenditures for vocational rehabilitation and salaries for personnel for supplementary services such as State library, State museum, teacher retirement, and teacher placement, etc.).*

SECTION V - RECAPITULATION OF EXPENDITURES

Self-explanatory.

SECTION VI - END OF YEAR MEMBERSHIP

Self-explanatory.

GPO 916.772

RELATED NCES PUBLICATIONS

HE 5.220:20005-71	Education Directory, 1971-72; Public School Systems
HE 5.220:20079-71	Preprimary Enrollment, October 1971
HE 5.222:22009-71	Bond Sales for Public School Purposes, 1970-71
HE 5.222:22026-70	Current Expenditures by Local Educational Agencies for Free Public Elementary and Secondary Education, 1969-70
HE 5.220:20007-71	Statistics of Public Elementary and Secondary Day Schools, Fall 1971: Pupils, Teachers, Instruction Rooms, and Expenditures
HE 5.220:20020-68	Statistics of State School Systems, 1967-68
HE 5.220:20191	Statistics of Public and Nonpublic Elementary and Secondary Day Schools, 1968-69
HE 5.220:20112	Statistics of Local Public School Systems, Fall 1969: Pupils and Staff
HE 5.222:22027-69	Statistics of Local Public School Systems, 1968-69: Finances
HE 5.222:22028	Finances of Large City School Systems, 1967-68: A Comparative Analysis
	Directory, Public Elementary and Secondary Day Schools, 1968-69
HE 5.220:20126-I	Volume I, North Atlantic Region
HE 5.220:20126-II	Volume II, Great Lakes and Plains Region
HE 5.220:20126-III	Volume III, Southeast Region
HE 5.220:20126-IV	Volume IV, West and Southwest Region and Outlying Areas
HE 5.220:20127-V	Volume V, Directory, Nonpublic Elementary and Secondary Day Schools, United States and Outlying Areas, 1968-69
HE 5.220:20119-71	Statistics of Public Schools (Advance Report), Fall 1971